



Control No: TAS-13.1-0308-007  
Expires: June 30, 2008  
Impacted IRM(s): 13.1.22

March 12, 2008

MEMORANDUM FOR MELVIN WARE  
ACTING, EXECUTIVE DIRECTOR, CASE ADVOCACY  
TAS AREA DIRECTORS

FROM: Melissa R. Snell /s/ **Melissa R. Snell**  
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Inventory Balancing Procedures

The purpose of this memorandum is to extend the National Inventory Balancing procedures until June 30, 2008. The procedures are attached.

The National Inventory Balancing procedures are under review based on feedback solicited and received in July and August. Every effort will be made to incorporate field input. Final procedures will be incorporated into IRM 13.1.22.

If you have any question concerning National Inventory Balancing, please contact Elizabeth Vogt at 816-291-9038. If you have questions concerning the procedures, area analysts may contact Terri Upshaw, Business System Planning Senior Analyst, at 859-699-5575.

cc: National Taxpayer Advocate  
Executive Director Systemic Advocacy  
Director, Business Assessment  
Director, Technical Analysis and Guidance  
Director, Vision and Strategy  
Director, Business Systems Planning  
Director, Employee Development  
Director, Communication and Liaison

Attachments: Memos dated September 28, 2007, June 28, 2007, May 5, 2006, and Procedures



Control No: TAS-13.1-0907-007  
Expires: December 31, 2007  
Impacted IRM(s): 13.1.22

September 28, 2007

MEMORANDUM FOR RICHARD L. RODRIGUEZ  
EXECUTIVE DIRECTOR, CASE ADVOCACY  
TAS AREA DIRECTORS

FROM: Melissa R. Snell /s/ *Melissa R. Snell*  
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Inventory Balancing Procedures

The purpose of this memorandum is to extend the National Inventory Balancing procedures until December 31, 2007.

The National Inventory Balancing procedures are under review based on feedback solicited and received in July and August. Every effort will be made to incorporate field input. Final procedures will be incorporated into IRM 13.1.22.

If you have any questions concerning National Inventory Balancing, please contact Elizabeth Vogt at 816-291-9038. If you have questions concerning the procedures, area analysts may contact Nancy Hellmann, Business System Planning Senior Analyst, at 859-669-5539.

cc: National Taxpayer Advocate  
Executive Director Systemic Advocacy  
Director, Business Assessment  
Director, Technical Analysis and Guidance  
Director, Vision and Strategy  
Director Business Systems Planning  
Director, Employee Development  
Director, Communication and Liaison



Control No: TAS 13.1-0607-007  
Expires: September 30, 2007  
Impacted IRM(s): 13.1.22

June 28, 2007

MEMORANDUM FOR WILLIAM R. SWARTZ  
ACTING EXECUTIVE DIRECTOR, CASE ADVOCACY  
TAS AREA DIRECTORS

FROM: Melissa R. Snell /s/ *Melissa R. Snell*  
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Inventory Balancing Procedures

The purpose of this memorandum is to extend the National Inventory Balancing procedures until September 30, 2007.

The National Inventory Balancing procedures will be reviewed based on feedback solicited and expected by mid July. Every effort will be made to incorporate field input. Final procedures will be incorporated into IRM 13.1.22.

If you have any questions concerning National Inventory Balancing, please contact Elizabeth Vogt at 816-291-9038. If you have questions concerning the procedures, area analysts may contact Nancy Hellmann, Business System Planning Senior Analyst, at 859-669-5539.

cc: National Taxpayer Advocate  
Executive Director Systemic Advocacy  
Director, Business Assessment  
Director, Technical Analysis and Guidance  
Director, Vision and Strategy  
Director Business Systems Planning  
Director, Employee Development  
Director, Communication and Liaison



May 5, 2006

MEMORANDUM FOR MELISSA R. SNELL, EXECUTIVE DIRECTOR,  
CASE ADVOCACY AND AREA DIRECTORS

FROM: Christopher Wagner *Isi Christopher Wagner*  
Deputy National Taxpayer Advocate

SUBJECT: English and Spanish Inventory Balancing Procedures and New  
Spanish Partnership Offices

During the week of February 27, 2006, members of the Workload Intake Team (WIT) met in Washington, DC, to review the results of the nationwide inventory balancing test that commenced on October 3, 2005. The WIT is comprised of both management and National Treasury Employees Union (NTEU) representatives from across the country.

From October to December 2005, the total Taxpayer Advocate Services' (TAS) inventory rose significantly for reasons totally unrelated to the test. The team's objective was to move more offices into a range of a five-case deviation from the national average. We achieved that objective and are continuing with the weekly inventory balancing.

Through management channels the team received feedback on the mechanics of inventory balancing. Based on that feedback and the analysis of test data, the team recommended changes to the procedures used in the test. The most significant of these changes are as follows:

- Shortened the deferral period from "15 or more calendar days" to "seven or more calendar days."
- Calculated an adjustment percentage for staff time dedicated to intake work using a combination of SETR time and incoming receipts by office.
- Selected a "second tier" of case issues (previously ineligible for balancing by the transfer guide) to be used to select cases for transfer when offices cannot transfer the total authorized amount each day.
- Restricted independent area balancing to egregious situations that are elevated to the Director, Business Systems Planning (BSP), for approval.

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- Provided for advance deferral status for employees who will be retiring or permanently leaving TAS case advocates jobs, 15 days prior to vacating the position.
  - Developed procedures to conduct separate weekly Spanish and English inventory balancing and established new partnerships between offices with and without bilingual case advocates.

The requirement for a Spanish assistor (i.e., a case advocate on a bilingual position description) will take priority over the transfer guide requirements when determining cases for Spanish inventory balancing eligibility. There is a special section in the Spanish procedures that explains how to code the taxpayer's language on the TAMIS Taxpayer screen. As part of developing the separate procedures, the WIT worked with the Bilingual Case Advocate Study Team (BCAST) to establish new partnerships between offices with and without bilingual case advocates. The goal is for bilingual case advocates to work at least 80% Spanish inventory. Attached are the English (Attachment 1) and Spanish (Attachment 2) inventory balancing procedures. The new partnerships are shown on the last page of the Spanish procedures. To ensure that bilingual case advocates receive Spanish cases, each office without bilingual case advocates should transfer any Spanish cases it receives to its partnership office immediately.

For English inventory balancing, offices will continue to apply the transfer guide first when selecting cases eligible for transfer unless an office cannot meet its daily transfer allowance. In those situations, cases with the "second tier" issues will become eligible for transfer.

The revised procedures will be implemented May 15, 2006. For your information, Attachment 3 provides quality and cycle time information for December cum FYs 2005 and 2006.

If there are any questions concerning national inventory balancing, please contact Jack Mannion on 202-622-3907. If there are questions concerning the implementation of the new procedures or the partnerships, your area analysts may contact Claudia Calissie, BSP Senior Analyst, at 202-622-3836.

#### Attachments

- 1 – English Inventory Balancing Procedures
- 2 – Spanish Inventory Balancing Procedures
- 3 – Quality Review and Cycle Time – December Cum FYs 2005 and 2006

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## Attachment 1

### MANUAL ENGLISH INVENTORY BALANCING PROCEDURES

#### EACH TAS OFFICE – DAILY

- If an associate advocate (AA) or senior associate advocate (SAA)<sup>1</sup> is on extended leave (including annual and sick leave), details outside of TAS, and non-casework assignments (e.g., full-time NTEU/EEO) **for one week or more (i.e., seven or more consecutive calendar days) and less than 45 days**<sup>2</sup>, change the inactive indicator status on the employee's TAMIS Employee screen to **deferral**<sup>3</sup> by close of business (COB) the workday prior to scheduled departure.
- By COB one workday prior to the return of the case advocate, change the inactive status indicator to active status on the employee's TAMIS Employee screen.
- If an AA or SAA will be retiring or permanently leaving a case advocate position, the employee may be put in **deferral** status **15 calendar days prior to the scheduled departure date**.
- Offices **may not** put AAs or SAAs used as intake advocates in deferral status.

#### NATIONAL OFFICE –MONDAY MORNINGS

- Run Eureka reports to determine each office's open English inventory. Open inventory includes:
  - any English<sup>4</sup> case where status is not equal to C
  - any criteria code
  - all TAS Congressional cases but does not include Governmental Liaison and Legislative Affairs Congressional cases
  - all regular and reopen cases
  - 50% of bulk cases (see definition under Bulk Receipts, below)
- Run Eureka reports to determine the number of AAs and SAAs available in each office (i.e., active status on TAMIS Employee screen).
- Obtain the following information from the Eureka reports:

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<sup>1</sup> All references in this document to AAs and SAAs refer to case advocates who are **not** on bilingual position descriptions.

<sup>2</sup> If a case advocate will be out of the office for more than 45 days, his/her status should be changed to **inactive** and his/her open inventory should be reassigned.

<sup>3</sup> Deferral status does not require a reassignment of the case advocate's open inventory.

<sup>4</sup> "English" case means any case where the taxpayer's language is other than Spanish.

- 
- the total number of active AAs/SAs in each office
  - the open English inventory for each office
  - the national average English inventory per case advocate (i.e., open English inventory divided by number of active AAs and SAs)
- Adjustments will be made automatically for the following:
    - permanent part-time employees;
    - intake work done by the office (see Appendix A for the adjustments for each office).
  - Use the following requirements to determine which offices are eligible to receive or send cases for English inventory balancing and the number of English cases per day per week.
    - The standard used to compare offices' English inventories per case advocate will be the national average English inventory per AA/SAA.
    - Any office +/- five cases from the national average is eligible to send or receive cases for inventory balancing.
    - National Office will attempt to keep movement of cases within the same or one time zone.
    - The maximum number of cases that may be transferred to one site for inventory balancing is one case per active AA/SAA per day.
  - Each office will have *two designated recipients* for inventory balancing e-mail messages. By 8:30am EST National Office will send each affected office and its area the following information by e-mail:
    - number of cases that may be balanced per day for the week
    - the office(s) that should be recipients of the transfers and the office(s) that will be sending inventory (*Note:* One office may send receipts to more than one office for inventory balancing.)
  - When the inventory balancing for the week has been determined, all inventory balancing coordinators will receive an e-mail providing the national average English inventory and a summary of the English transfers for the week.

## CASE ELIGIBILITY FOR INVENTORY BALANCING

- The following types of cases *are eligible* for inventory balancing:
  - *new receipts only* – This will be English language<sup>5</sup> cases received after an office opens on Monday morning of each week or cases received on the previous Friday that *were not* loaded on TAMIS. (*Note:* Cases received and loaded on Fridays

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<sup>5</sup> “English language” cases means cases where the taxpayer’s language is not Spanish.

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that are not assigned to case advocates will be counted in open inventory and not eligible for inventory balancing in a subsequent week.)

- non-filers that meet the new receipt definition (previous bullet)
  - correspondence specifically addressed to a local/campus office and cases addressed to the local taxpayer advocate (LTA) (**Note:** Follow procedures in IRM 13.1.7.4.4(3) that meet the new receipt definition (previous bullet).)
- Cases that ***are not eligible*** for inventory balancing are:
    - cases that must be transferred per the transfer guide
    - TAS Congressional cases
    - cases originating from the National Taxpayer Advocate’s office
    - Senate Finance Committee (SFC) cases
    - Small Business Regulatory Enforcement Fairness Act (SBREFA) cases
    - reopened cases
    - cases meeting the bulk definition (see definition under Bulk Receipts, below)
    - I-TRAK (formerly ECMS) cases
  - Before transferring a case for inventory balancing, apply the Exhibit IRM 13.1.7-7, Transfer Guide<sup>6</sup>, to determine if the case should be transferred to another office per the guide. (**Note:** This means that if the transfer guide says the case should be worked at the home office, the case cannot be included in inventory balancing. The “Assignment of Work” memorandum dated July 22, 2005, clearly states that cases referenced in the transfer guidelines and the exceptions to the transfer guidelines are not eligible for inventory balancing.)
  - Per the “Assignment of Work” memorandum dated July 22, 2005 – Cases should not be transferred multiple times since this is generally not in the taxpayer’s best interest. Cases that must be transferred in order to balance inventories should not be transferred again. Other cases should not be transferred more than one time unless it is in the best interest of the taxpayer ***and*** the taxpayer agrees to the transfer.
  - **EXCEPTION:** If, however, a sending office ***cannot meet its daily allotment of cases to transfer*** for inventory balancing, it may review its ***receipts and transfers-in*** for one of the issues listed below. ***Only these issues*** are allowed as an ***exception*** to the transfer guidelines for inventory balancing if and only if an office has a problem meeting its daily allotment of cases to transfer. This exception ***only applies*** to offices eligible to transfer out work under the national balancing procedures. The following chart provides the only exceptions:

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<sup>6</sup> The [April 21, 2006, version of the Transfer Guide](#) supersedes all previous versions of the Transfer Guide, including the one found in IRM 13.1.7.

Excerpt<sup>7</sup> from current Transfer Guidelines:

ISSUE	ISSUE CODE	NORMALLY TRANSFERRED TO:
<b>AIMS Control – Open</b>	610	Transfer to campus or local office with open AIMS control based on AIMS Assignee code. Refer to Employee Group Contact List, under Contacts, on the AIMS web site at:  <a href="http://sbse.web.irs.gov/AIMS/">http://sbse.web.irs.gov/AIMS/</a>
<b>Automated Substitute for Return (ASFR) Assessment Reconsideration:</b>  TC 290 assessment with blocking series 540-549 or 640-649	620, 760	Based on taxpayer’s BOD: <ul style="list-style-type: none"> <li>• W&amp;I: Fresno Campus</li> <li>• SB/SE: Brookhaven Campus</li> <li>• International: Philadelphia Campus</li> </ul>
<b>Automated Underreporter (AUR) – Closed</b>	670	Campus of the DLN assessment
<b>Examination (open)</b>	610	See AIMS control and RPS sections of this Exhibit  <a href="http://sbse.web.irs.gov/AIMS/">http://sbse.web.irs.gov/AIMS/</a>
<b>Revenue Protection Strategy (RPS) Project Code 600 Series</b>		
Open RPS case	630	Campus of open AIMS control
Closed RPS case	639	Campus of disallowance DLN
EITC Recertification (Form 8862)	640	Campus where taxpayer files

- Use **TAMIS transfer reason code 0 (zero)** when transferring any case for national inventory balancing.
- Area balancing is only allowed for egregious situations and **must** be coordinated with the Director, Business Systems Planning (TA:BSP), or his designated employee.

<sup>7</sup> The first and third columns are extracted from the transfer guide. The primary issue code column provides additional information about the issue involved.

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## TIME REQUIREMENTS FOR TRANSFERRING CASES FOR INVENTORY BALANCING

- All cases must be transferred out of the local/campus office within one workday from the TARD.
- There will be no catch up if the number of cases per day is not met. For example: If an office can transfer five cases per day and does not receive five cases one day during the week, the office cannot send ten cases a subsequent day.
- All transfers for the day must be done by noon local time.
- Use the first in/first out method for selecting cases for inventory balancing.
  - If you are using Desktop Integration (DI) to review and accept cases, the cases are listed in first in/first out order.
  - If the cases have been accepted in TAMIS and you are using the TAMIS inventory screen, the cases are listed in criteria code order. To select cases, use a sequential order by case file number to transfer cases.
- If offices are sending cases to more than one office, alternate the receiving offices to avoid overloading one particular office each day.

## BULK RECEIPTS

- If your office receives cases that meet the following definition for *bulk receipts*, enter **BULK** (all caps) in the local use2 field on the TAMIS Taxpayer Screen (5 of 5).

Bulk receipts are those involving a group of cases (15% or more of open inventory) that generally originate from a single source or are created by the same event and impact multiple taxpayers. Some of the attributes of bulk/special processing cases are:

- same issue(s)
- require same or similar action(s)
- identified around the same time
- like kind of work
- long idle time between actions
- cases related to one another (e.g., same specific issue, same individual/business involved, one power of attorney with same problem affecting several taxpayers)
- originate from one source

## ADJUSTMENTS FOR INVENTORY BALANCING

### PERMANENT PART-TIME EMPLOYEES

The following adjustments will be made weekly for permanent part-time employees:

Office	# PT Employees	Adjustment
AUSC	60%	-0.4
BSC	80%	-0.65
	75%	
	80%	
Buffalo	80%	-0.8
	80%	
	60%	
Hartford	55%	-0.45
Jacksonville	75%	-0.5
	75%	
International	75%	-0.25

### INTAKE WORK ADJUSTMENT

Office	Adjmt	Office	Adjmt		
01	Augusta	-0.149	49	MSC	-0.537
02	Portsmouth	-0.148	51	Wilmington	-0.185
03	Burlington	-0.068	52	Baltimore	-0.503
04	Boston	none	54	Richmond	none
05	Providence	-0.072	55	Parkersburg	-0.178
06	Hartford	-0.476	56	Greensboro	-0.573
07	ATSC	-0.861	57	Columbia	-0.399
08	ANSC	-0.933	58	Atlanta	-0.845
09	KCSC	-1.177	59	Jacksonville	-2.154
11	Brooklyn	-0.436	61	Louisville	-0.359
13	Manhattan	-0.651	62	Nashville	-1.054
14	Albany	-0.327	63	Birmingham	-0.520
16	Buffalo	-1.287	64	Jackson	-0.637
17	CSC	-0.520	65	Ft. Lauderdale	-1.563
18	AUSC	none	66	International*	-1.059
19	BSC	-1.611	71	Little Rock	-0.493
22	Springfield, NJ	-1.228	72	New Orleans	-0.707
23	Philadelphia	-0.606	73	Oklahoma City	-0.520
25	Pittsburgh	-0.642	74	Austin	-0.579
28	PSC	-1.373	75	Dallas	-0.600
29	OSC	none	76	Houston	-0.736
31	Cincinnati	-0.858	81	Helena	-0.147
33	Laguna Niguel	-1.214	82	Boise	-0.036
34	Cleveland	-0.891	83	Cheyenne	-0.042
35	Indianapolis	-0.975	84	Denver	-0.776
36	Chicago	-1.112	85	Albuquerque	-0.203
37	Springfield, IL	-0.410	86	Phoenix	-1.126
38	Detroit	-1.010	87	Salt Lake City	-0.193
39	Milwaukee	-0.583	88	Las Vegas	-0.359
41	St. Paul	-0.402	89	FSC	none
42	Des Moines	-0.212	91	Seattle	-1.591
43	St. Louis	-2.079	92	Anchorage	-0.316
45	Fargo	-0.339	93	Portland	-0.702
46	Aberdeen	-0.142	94	Oakland	-1.869
47	Omaha	-0.196	95	Los Angeles	-1.496
48	Wichita	-0.253	99	Honolulu	-0.311

Adjustments have changed in the yellow highlighted boxes.

\* Adjustment for Spanish inventory balancing only.

## Attachment 2

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## MANUAL SPANISH INVENTORY BALANCING PROCEDURES

Spanish cases will be worked only by bilingual case advocates (BCAs) (i.e., those on bilingual position descriptions) located in certain TAS offices nationwide. All other language cases (which will mostly be English) will be worked by non-bilingual case advocates.

### EACH TAS OFFICE WITH BCAs – DAILY

- If a bilingual associate advocate (BAA) or bilingual senior associate advocate (BSAA) is on extended leave (including annual and sick leave), details outside of TAS, and non-casework assignments (e.g., full-time NTEU/EEO) **for one week or more (i.e., seven or more consecutive calendar days) or less than 45 days**<sup>8</sup>, change the inactive indicator status on the employee's TAMIS Employee screen to **deferral**<sup>9</sup> by close of business (COB) the workday prior to scheduled departure.
- By COB one workday prior to the return of the case advocate, change the inactive status indicator to active status on the employee's TAMIS Employee screen.
- If a BAA or BSAA will be retiring or permanently leaving a case advocate position, the employee may be put in **deferral** status **15 calendar days prior to the scheduled departure date**.
- Offices **may not** put BAAs or BSAAAs used as intake advocates in deferral status.

### NATIONAL OFFICE – MONDAY MORNINGS

- Run Eureka reports to determine each office's open Spanish inventory. Open inventory includes any case where the TP language is Spanish and:
  - status is not equal to C
  - any criteria code
  - all TAS Congressional cases but does not include Governmental Liaison and Legislative Affairs Congressional cases
  - all regular and reopen cases
  - 50% of bulk cases (see definition under Bulk Receipts, below)
- Run Eureka to determine the number of BCAs (BAAs and BSAAAs) available in each office (i.e., active status on TAMIS Employee Screen).
- Obtain the following information from the Eureka report:
  - the total number of active BAAs/BSAAAs in each office
  - the open Spanish inventory for each office

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<sup>8</sup> If a BCA will be out of the office for more than 45 days, his/her status should be changed to **inactive** and his/her inventory should be reassigned.

<sup>9</sup> Deferral status does not require a reassignment of the BCA's open inventory.

- the national average Spanish inventory per bilingual case advocate (i.e., open Spanish inventory divided by the number of active BAAs and BSAs).
- Adjustments will be made automatically for permanent part-time bilingual case advocates.
- Use the following requirements to determine which offices are eligible to receive or send Spanish cases for inventory balancing and the number of Spanish cases per day per week.
  - The standard used to compare offices Spanish inventory per BCA will be the national average Spanish inventory per BCA.
  - Any office +/- five cases from the national Spanish average is eligible to send or receive cases for inventory balancing.
  - National Office will attempt to keep movement of cases within the same time zone.
  - The maximum number of cases that may be transferred into a site for inventory balancing is one case per active BCA per day.
- Each office will have *two designated recipients* for inventory balancing e-mail messages. By 8:30am EST National Office will send each affected office and its area the following information by e-mail:
  - number of Spanish cases that may be balanced per day for the week
  - the office(s) that should be recipients of the transfers and the office(s) that will be sending inventory (*Note:* One office may send receipts to more than one office for inventory balancing.)
- When the inventory balancing for the week has been determined, all inventory balancing coordinators will receive an e-mail providing the national Spanish average inventory and a summary of the transfers for the week.

### CASE ELIGIBILITY FOR INVENTORY BALANCING

- The following types of cases *are eligible* for inventory balancing:
  - *new Spanish language receipts only* – This will be cases where the taxpayer language is Spanish that are received after an office opens on Monday morning of each week or cases received on the previous Friday that *were not* loaded on TAMIS. (*Note:* Cases received and loaded on Fridays that are not assigned to case advocates will be counted in open inventory and not eligible for inventory balancing in a subsequent week.)

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- non-filers that meet the new receipt definition (previous bullet)
  - Spanish correspondence specifically addressed to a local/campus office and Spanish cases addressed to the local taxpayer advocate (LTA) (*Note:* Follow procedures in IRM 13.1.7.4.4(3).) that meet the new receipt definition (previous bullet)
  - All Spanish cases, except those involving Criminal Investigation (CI) issues, are eligible for transfer. For the purpose of national inventory balancing, the language takes precedence over the transfer guide. If a Spanish CI case is received in an office without a BCA, the office should work with its area to secure permission from the Director, Management Accountability, Policy, and Strategy (TA:MAPS)10, to transfer the case to a TAS office with a BCA co-located with a Fraud Detection Center.
  - If your office has no BCAs to work Spanish cases, use the partnership chart below to determine to which TAS office the incoming case must be transferred. The Spanish language takes precedence over any transfer guide rules (see exception in the previous bullet).
  - Per the “Assignment of Work” memorandum dated July 22, 2005 – Cases should not be transferred multiple times since this is generally not in the taxpayer’s best interest. However, a transfer to an office with a BCA to work the case does not count as a transfer for this purpose.
  - Use *TAMIS transfer reason code 0 (zero)* when transferring any case for national inventory balancing.
  - Area balancing is only allowed for egregious situations and must be coordinated with the Director, Business Systems Planning (TA:BSP), or his designated employee.

#### **TIME REQUIREMENTS FOR TRANSFERRING CASES FOR INVENTORY BALANCING**

- All cases must be transferred out of the local/campus office within one workday from the TARD.
- There will be no catch up if the number of cases per day is not met. For example: If an office can transfer 25 cases per week (i.e., five per day) and does not have five cases one day during the week, the office cannot send ten cases a subsequent day.
- All transfers for the day must be done by noon local time.

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10 Area analysts may call Nancy Sitzberger at 414-231-2379.

- Use first in/first out for selecting cases for inventory balancing.
  - If you are using Desktop Integration (DI) to review and accept cases, the cases are listed in first in/first out order.
  - If the cases have been accepted in TAMIS and you are using the TAMIS inventory screen, the cases are listed in criteria code order. To select cases, use a sequential order by case file number to transfer cases.
  
- If offices are sending cases to more than one office, alternate the receiving offices to avoid overloading one particular office each day.

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## NOTATION OF SPANISH AS THE TAXPAYER'S LANGUAGE ON TAMIS

- When documenting cases on Desktop Integration or TAMIS, the user should ensure that the taxpayer's language is coded correctly. Code the taxpayer language according to the language which the taxpayer wants to use when discussing his or her problem with a case advocate.
- Sometimes a taxpayer may have a power of attorney (POA). The Form 2848, Power of Attorney and Declaration of Representative," states in box 7 that "original notices and other written communications will be sent to you [i.e., taxpayer] and a copy to the first representative listed on line 2." *If box 7b is checked*, the taxpayer is telling the IRS not to send notices or other written communication to the POA. However, *if box 7b is not checked*, all TAS written correspondence should be sent to the taxpayer and the POA and written in English if the POA speaks English.

## BULK RECEIPTS

- If your office receives cases that meet the following definition for *bulk receipts*, enter **BULK** (all caps) in the local use2 field on the TAMIS Taxpayer Screen (5 of 5).

Bulk receipts are those involving a group of cases (15% or more of open inventory) that generally originate from a single source or are created by the same event and impact multiple taxpayers. Some of the attributes of bulk/special processing cases are:

- same issue(s)
- require same or similar action(s)
- identified around the same time
- like kind of work
- long idle time between actions
- cases related to one another (e.g., same specific issue, same individual/business involved, one power of attorney with same problem affecting several taxpayers)
- originate from one source
- involve multiple taxpayers

## PARTNERSHIPS BETWEEN OFFICES WITH AND WITHOUT BCAS

If your office has no BCAs to work Spanish cases, use the partnerships indicated below and transfer the case immediately to the appropriate office.

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**BILINGUAL PARTNERSHIPS FOR SPANISH INVENTORY BALANCING**

AREA/OFFICE	Partner Office
<b>NATIONAL</b>	
<b>Area 1 - NY/NE</b>	
Albany	KCSC
Augusta	KCSC
Boston	KCSC
Brooklyn	KCSC
Burlington	KCSC
Buffalo	KCSC
Hartford	KCSC
Manhattan	KCSC
Portsmouth	KCSC
Providence	KCSC
<b>Andover Campus</b>	
<b>Brookhaven Campus</b>	
<b>Area 2 - Richmond</b>	
Baltimore	Phil
Columbia	Wilm
Greensboro	Wilm
Parkersburg	Wilm
<b>Philadelphia</b>	
Pittsburgh	Phil
Richmond	Phil
Springfield, NJ	Phil
<b>Wilmington</b>	
<b>Philadelphia Campus</b>	
<b>Area 3 - Se/Intl</b>	
<b>Atlanta</b>	
Birmingham	Albuquerque
<b>Ft. Lauderdale</b>	
Jackson	Albuquerque
<b>Jacksonville</b>	
Little Rock	Albuquerque
<b>International**</b>	
New Orleans	Albuquerque
<b>Atlanta Campus</b>	
<b>Area 4 - Midwest</b>	
Chicago	Phoenix
Cincinnati	Phoenix
Cleveland	Phoenix
Detroit	Phoenix
Indianapolis	Phoenix
Louisville	Phoenix
Milwaukee	Phoenix
Nashville	Phoenix
Springfield, IL	Phoenix
Cincinnati Campus	Phoenix
<b>Memphis Campus</b>	<b>Phoenix</b>

AREA/OFFICE	Partner Office
<b>Area 5 - Dallas</b>	
<b>Austin</b>	
<b>Dallas</b>	
Des Moines	St. Louis
Houston	St. Louis
Oklahoma City	St. Louis
Omaha	St. Louis
<b>St. Louis</b>	
St. Paul	St. Louis
Wichita	St. Louis
<b>Austin Campus</b>	
<b>Kansas City Campus</b>	
<b>Area 6 - Seattle</b>	
Aberdeen	Portland
<b>Albuquerque</b>	
Boise	Portland
Cheyenne	Portland
<b>Denver</b>	
Fargo	Portland
Helena	Portland
<b>Phoenix</b>	
<b>Portland</b>	
Salt Lake City	Portland
<b>Seattle</b>	
<b>Ogden Campus</b>	
<b>Area 7 - Oakland</b>	
Anchorage	Seattle
Honolulu	Seattle
<b>Laguna Niguel</b>	
Las Vegas	Seattle
<b>Los Angeles</b>	
Oakland	Seattle
<b>Fresno Campus</b>	

Attachment 3

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**QUALITY REVIEW AND CYCLE TIME - December cum FY 2005 vs. December cum FY 2006**

## Attachment 2

Office	Rec/Send	# of Times	QR % Chg	Cycle % Chg
Servicewide			- 1.7%	2.4
Brooklyn	R	1	- 5.0%	-6.0
Springfield NJ	R	1	- 6.5%	4.9
Atlanta	R	1	1.1%	-6.4
Nashville	R	1	0.9%	7.1
Oklahoma City	R	1	- 4.5%	14.9
Phoenix	R	1	- 0.6%	6.2
Seattle	R	1	- 9.7%	-9.5
New Orleans	R	2		43.7
Jackson	R	2	- 4.8%	4.4
Louisville	R	2	4.6%	-4.3
Cleveland	R	2	0.9%	-3.4
Wilmington	R	3	- 6.3%	14.8
Springfield II	R	3	- 6.8%	9.6
Boise	R	3	8.0%	-13.2
Las Vegas	R	3	- 3.4%	-16.3
CSC	R	4	- 4.8%	-3.0
Laguna Niguel	R	4	- 3.6%	-15.9
Burlington	R	5	- 4.7%	24.1
Parkersburg	R	5	6.4%	-9.5
OSC	R	5	4.0%	2.5
Aberdeen	R	5	2.7%	6.6
	R	6	1.9%	1.5

## Attachment 2

Indianapolis				
Detroit	R	6	1.1%	-0.5
Milwaukee	R	6	1.3%	2.6
Helena	R	6	7.4%	12.2
Columbia	R	7	4.1%	-10.1
Portland	R	7	1.2%	5.4
Ft Lauderdale	R	8	2.0%	7.6
Houston	R	10	0.1%	3.9
Providence	R	11	1.4%	-1.3
MSC	R	11	8.9%	-8.4
Augusta	S	1	1.0%	2.5
Philadelphia	S	1	0.1%	1.8
Little Rock	S	1	1.8%	5.8
Chicago	S	1	3.3%	12.4
Denver	S	1	3.1%	10.9
Jacksonville	S	2	2.3%	5.8
Cincinnati	S	2	1.0%	4.1
St Louis	S	2	4.3%	-7.1
Austin	S	2	2.2%	-2.8
ANSC	S	3	6.2%	16.3
Des Moines	S	3	1.6%	-12.2
Richmond	S	4	1.6%	-12.3
International	S	4	1.5%	-2.9
St Paul	S	4	2.3%	15.7
Baltimore	S	5	4.7%	-19.0
Salt Lake City	S	5	2.1%	6.6

## Attachment 2

Wichita	S	8	- 3.3%	2.4
Manhattan	S	10	- 6.1%	-9.3
BSC	S	12	- 3.3%	-12.9
ATSC	S	12	- 3.1%	-12.4
AUSC	S	12	- 7.3%	9.1
Hartford	X		- 7.1%	0.1
Boston	X		- 1.6%	2.2
Portsmouth	X		- 8.5%	26.0
Albany	X		- 2.8%	11.3
Buffalo	X		- 2.2%	-4.3
Greensboro	X		- 1.8%	-8.9
Pittsburgh	X		- 1.0%	-6.2
PSC	X		- 7.3%	-24.9
Birmingham	X		- 3.1%	11.3
KCSC	X		- 8.1%	4.9
Omaha	X		- 3.3%	-11.5
Dallas	X		- 5.5%	12.4
Fargo	X		- 6.7%	-19.0
Albuquerque	X		- 0.5%	-3.4
Cheyenne	X		- 1.1%	9.3
Anchorage	X		- 6.3%	-12.6
Los Angeles	X		- 1.1%	6.5
Oakland	X		- 1.8%	2.3
FSC	X		- 1.0%	-2.1
Honolulu	X		- 5.5%	1.0
Area			- 2.1%	-4.3

Attachment 2

Office 1				
Area Office 2			- 3.3%	-13.6
Area Office 3			- 2.0%	-3.0
Area Office 4			- 2.3%	-0.6
Area Office 5			- 4.0%	6.0
Area Office 6			- 0.5%	1.0
Area Office 7			- 1.9%	-4.4

**LEGEND:**

- R = received cases for inventory balancing
- S = sent cases for inventory balancing
- X = did not participate in inventory balancing
- number = number of times the office participated in inventory balancing during the first 90 days